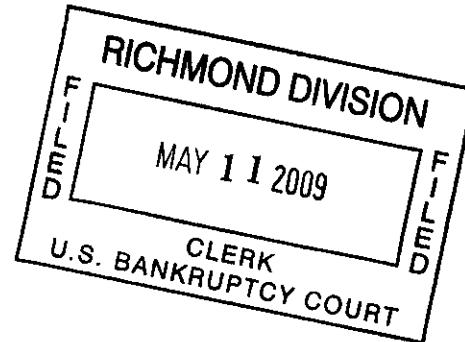


1 State Board of Equalization  
2 Special Procedures Section  
3 450 N Street, MIC: 55  
4 P O Box 942879  
5 Sacramento CA 94279-0055  
6 Telephone (916) 445-1122



7 UNITED STATES BANKRUPTCY COURT  
8 EASTERN DISTRICT OF VIRGINIA (RICHMOND)

9  
10 In re: CIRCUIT CITY STORES WEST } Bkcy. Case No. 08-35654

11 COAST, INC., Debtor(s) }

12 } EXPENSE OF ADMINISTRATION  
13 } CLAIM FOR TAXES

14 } Chapter No. 11

15 } Account No. SR OHB 99-487429

16  
17 1) The undersigned is an authorized representative of the California State Board of Equalization  
18 (hereinafter "Board") and is authorized to make this request on behalf of the Board.

19 2) The grounds for this liability is a tax duly declared, levied, determined or assessed under the  
20 provisions of the California Sales and Use Tax Law and, where applicable, Uniform Local Sales  
21 and Use Tax Ordinances, Transit District Transactions (Sales) and Use Tax Ordinances, penalty  
22 and interest.

23 ///

24 ///

25 ///

26 ///

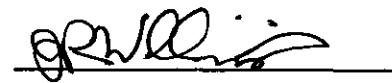
27 ///

1 3) The debtor is liable to the Board in the following amounts:

2 (a) Tax for the period 11/10/08 to 12/31/08, interest and penalty claimed as EXPENSE OF  
3 ADMINISTRATION under 11 U.S.C. Section 507 (a)(2), \$2,525,699.69.

4 Additional interest after 4/30/09 to date of payment or until the case is converted to Chapter 7  
5 is claimed under Section 507 (a)(2) at the prevailing rate provided by Section 19269, California  
6 Revenue and Taxation Code.

7 4) The due date for the said tax has passed. No part of the said tax has been paid. There are no  
8 set-offs or counterclaims to the same. No note or judgment has been recovered therefrom, and  
9 the undersigned has not, nor has any person, to his/her knowledge or belief, for the use or benefit  
10 of the Board, received any manner of security for the said tax or interest or penalty whatsoever.

11  
12  
13  
14  
15   
16 By: J. R. Williams  
17 Authorized Representative

18 Dated April 28, 2009  
19 At Sacramento, California

20 Mail all legal notices, correspondence and payments to the State Board of Equalization, Special  
21 Procedures Section, MIC: 55, P.O. Box 942879, Sacramento, CA 94279-0055 and include the  
22 debtor's Board of Equalization account number(s) for proper identification.

23 Make all monies payable to State Board of Equalization.



STATE OF CALIFORNIA

## STATE BOARD OF EQUALIZATION

450 N STREET, MIC: 55, SACRAMENTO, CALIFORNIA  
(P. O. BOX 942879, SACRAMENTO, CA 94279-0055)  
TELEPHONE (916) 445-1122  
FAX (916) 327-0615  
www.boe.ca.gov

BETTY T. YEE

First District, San Francisco

BILL LEONARD

Second District, Ontario/Sacramento

MICHELLE STEEL

Third District, Rolling Hills Estates

JUDY CHU, Ph.D.

Fourth District, Los Angeles

JOHN CHIANG

State Controller

RAMON J. HIRSIG

Executive Director

April 28, 2009

US BANKRUPTCY COURT  
1100 E MAIN ST STE 301  
RICHMOND VA 23219-3538

**Account No. SR OHB 99-487429**  
**Debtor(s): Circuit City Stores West Coast, Inc.**  
**Chapter 11 Bankruptcy**  
**Case No. 08-35654**

Dear Ladies and Gentlemen:

Enclosed is an original Expense of Administration Claim for Taxes. Please file this claim in the proceedings described above.

Please return to us the enclosed copy of this letter acknowledging receipt of the claim. A self-addressed, stamped envelope is enclosed.

Sincerely,

J. R. Williams  
Tax Compliance Supervisor  
Special Procedures Section

JRW:SH:bkcoa.dot  
Enclosures

cc: CIRCUIT CITY STORES WST CST INC  
ATTN TAX DEPT  
9950 MARYLAND DRIVE  
RICHMOND VA 23233-1464